

§ 105-164.15A. Effective date of tax changes.

(a) General Rate Items. – The effective date of a tax change for tangible personal property, digital property, or services taxable under this Article is administered as follows:

- (1) For a taxable item that is provided and billed on a monthly or other periodic basis:
 - a. A new tax or a tax rate increase applies to the first billing period that is at least 30 days after enactment and that starts on or after the effective date.
 - b. A tax repeal or a tax rate decrease applies to bills rendered on or after the effective date.
- (2) For a taxable item that is not billed on a monthly or other periodic basis, a tax change applies to amounts received for items provided on or after the effective date, except amounts received for items purchased to fulfill a real property contract for a capital improvement entered into or awarded before the effective date or entered into or awarded pursuant to a bid made before the effective date.

(b) Combined General Rate Items. – The effective date of a rate change for an item that is taxable under this Article at the combined general rate is administered as follows:

- (1) For a taxable item that is not billed on a monthly or other periodic basis, a tax change applies to amounts received for items provided on or after the effective date of a change in the State general rate of tax set in G.S. 105-164.4.
- (1a) For a taxable item that is provided and billed on a monthly or other periodic basis:
 - a. A tax increase applies to the first billing period that is at least 30 days after enactment and that starts on or after the effective date.
 - b. A tax rate decrease applies to bills rendered on or after the effective date.
- (2) For an increase in the authorization for local sales and use taxes, the date on which local sales and use taxes authorized by Subchapter VIII of this Chapter for every county become effective in the first county or group of counties to levy the authorized taxes.
- (3) For a repeal in the authorization for local sales and use taxes, the effective date of the repeal. (2005-276, s. 33.13; 2006-162, s. 10; 2007-323, s. 31.17(c); 2009-451, s. 27A.3(l); 2011-330, s. 27; 2013-316, s. 3.2(c); 2016-92, s. 2.6; 2017-204, s. 2.4(d); 2018-5, s. 38.5(m).)